

## Course information Specialisation Programme Customs and Excise 2021 – 2022

As of the academic year 2020-2021, the Advanced Master's programme in Tax Law consists of a broad selection of courses, in addition to the 15 credits for the Master's thesis. The students can freely choose 45 credits from the following offer:

Semester 1 (*)		Semester 2 (*)	
<ul style="list-style-type: none"> <li>• AC Personenbelasting m.i.v. meergelaagdheid van het recht</li> <li>• AC Europees belastingrecht</li> <li>• AC BTW</li> <li>• Boekhoudrecht</li> <li>• Ethiek</li> </ul>	9 9 9 3 3	<ul style="list-style-type: none"> <li>• AC Venootschapsbelasting m.i.v. herstr.</li> <li>• AC Reg.r, succ.r &amp; patrimoniumbeheer</li> <li>• AC International tax law</li> <li>• Fiscaal strafrecht</li> <li>• Douane en accijnzen</li> <li>• Fiscale procedure</li> <li>• Belastingstrategie en transfer pricing</li> </ul>	9 9 9 3 3 3 6
<b>Master's thesis</b>			<b>15</b>

Students are recommended to divide the credits equally and not to take more than 2 advanced courses per semester.

In addition to this optional course, a specialisation programme Customs and Excise is also available. The students who follow the Customs and Excise specialisation take up a fixed package from the above-mentioned list of courses. All necessary these courses were selected and offered as compulsory course units in the specialisation. In addition, the student has a wide range of options. Together with the 15 credits for the master's thesis - written on a subject in the field of Customs and Excise - this makes 60 credits.

The course Customs and Excise is only offered in the second semester of the Master's programme and cannot be transferred. In order to ensure that students in the Customs and Excise specialisation course start with sufficient prior knowledge of the subject, a special Customs and Excise specialisation course is offered in the first semester. This course is offered in a hybrid system (education by means of video material and interactive sessions), so that students can follow it as a kind of crash course and have built up prior knowledge before the start of the first specific elective courses.



Semester 1		Semester 2	
<b>Compulsory courses (27 credits) (*)</b>			
• AC BTW	9	• Fiscale procedure	3
• AC Europees belastingrecht	9	• Fiscaal strafrecht	3
• Douane en Accijnzen	3		
Elective courses (18 credits) (The student chooses a maximum of 6 credits from elective courses B)			
<b>Elective courses A</b>			
• Vat	3 – year 1	• Customs debt and litigation	3 – year 1
• Customs taxable elements	3 – year 1	• Risk & Compliance	3 – year 1
• Excises	3 – year 2	• Special procedures	3 – year 2
• Customs environment	3 – year 2	• Export	3 – year 1
		• Import	3 – year 2
		• Customs strategy and international trade	3 – year 2
<b>Elective courses B</b>			
• Shipping Law	3	• Law and economics	3
• Transport Law	3		
<b>Master's thesis</b>			15

The elective courses Customs and Excise (A) are offered together with the Postgraduate Course Customs and Excise, which implies that they are offered in clusters. In other words, all lectures are grouped together and offered in one week. This working method can be used because the Master Tax Law is adapted to the presence of working students and the course units are therefore often offered in the evening hours. This makes it possible to combine the clustered course units with the compulsory course units.

(\*) Most of these courses are taught in Dutch